

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



**FISCAL NOTE**

**HB 1302 - SB 1130**

February 22, 2017

**SUMMARY OF BILL:** Requires claims for refunds of gasoline taxes paid on gasoline used for agricultural purposes to be submitted quarterly or annually, rather than semiannually or annually.

**ESTIMATED FISCAL IMPACT:**

**NOT SIGNIFICANT**

Assumptions:

- The amount of gasoline tax refunds that will be issued to taxpayers who purchased gasoline for agricultural purposes will not be significantly impacted by the proposed bill.
- The Department of Revenue will not incur a significant increase in expenditures to accommodate the potential increase in the number of filed claims.

**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in blue ink that reads "Krista M. Lee".

Krista M. Lee, Executive Director

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